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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ALASKA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No.
	)	
ANNA M. RIEZINGER-VON REITZ a/k/a	)	
ANNA MARIA RIEZINGER a/k/a ANNA M.	)	
BELCHER,	)	
	)	
Defendant.	)	

**COMPLAINT**  
**(26 U.S.C. § 7401)**

The United States of America, for its complaint against Anna M. Riezinger-Von Reitz a/k/a Anna Maria Riezinger a/k/a Anna M. Belcher (“Riezinger-Von Reitz”), alleges the following:

1. This complaint is brought pursuant to 26 U.S.C. § 7401 to reduce to judgment federal income taxes assessed against Riezinger-Von Reitz.

2. This action has been requested and authorized by a delegate of the Secretary of the Treasury and is brought at the direction of the delegate of the Attorney General of the United States.

3. The Court has jurisdiction over this case under 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402.

4. Venue is proper in the District of Alaska under 28 U.S.C. §§ 1391(b) and 1396 because Riezinger-Von Reitz resides in Wasilla, Alaska or Anchorage, Alaska, the tax liabilities of Riezinger-Von Reitz, which are the subject of this lawsuit, arose in this judicial district, and a substantial part of the actions giving rise to this suit occurred in this judicial district.

### **Count I**

#### **Reduce to Judgment Federal Income Tax Assessments Against Riezinger-Von Reitz**

5. The United States realleges and incorporates herein by reference the allegations made in paragraphs 1 through 4 above.

6. Riezinger-Von Reitz and her husband failed to file federal income tax returns for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009. As a result, the IRS prepared and filed substitutes for return pursuant to 26 U.S.C. § 6020(b)(1) for each of these years for both Riezinger-Von Reitz and her husband, and sent Riezinger-Von Reitz and her husband separate notices of deficiency proposing the assessment of tax and penalties for each of these tax years.

7. The tax returns prepared by the IRS on behalf of Riezinger-Von Reitz and her husband identified their filing statuses as “married filing separately.”

8. In response to the notices of deficiency referred to in paragraph 6, above, on or about January 23, 2012, Riezinger-Von Reitz and her husband jointly filed a petition in United States Tax Court, captioned *Anna M. Riezinger-Von Reitz and James C. Belcher v. Commissioner of Internal Revenue*, case number 1984-12, challenging the deficiencies proposed against Riezinger-Von Reitz and her husband for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009.

9. On July 2, 2013, the United States Tax Court entered a Decision finding that Riezinger-Von Reitz owed income tax and penalties for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009. A true and correct copy of that Decision is attached to this Complaint as Exhibit 1.

10. Accordingly, on the dates, for the tax years, and in the amounts indicated below, a delegate of the Secretary of the Treasury made assessments against Riezinger-Von Reitz for federal income taxes, interest, and penalties. The unpaid balance of the assessed amounts as of November 1, 2023, which includes additional interest, penalties, and fees, less any payments or credits, are also shown below:

<b>Tax Year</b>	<b>Date of Assessment</b>	<b>Amount of Tax and Penalties Assessed</b>	<b>Amount of Statutory Interest Assessed</b>	<b>Amount Owed as of November 1, 2023</b>
2002	December 2, 2013	\$64,068.51	\$78,930.59	\$151,563.76
2003	December 16, 2013	\$91,394.59	\$104,692.71	\$210,710.26

2004	December 16, 2013	\$39,688.41	\$41,737.79	\$87,578.86
2005	December 16, 2013	\$107,679.51	\$99,869.63	\$223,661.99
2006	December 16, 2013	\$71,911.82	\$59,546.77	\$139,240.61
2007	December 16, 2013	\$63,670.40	\$44,429.48	\$116,375.58
2008	December 16, 2013	\$58,441.80	\$35,429.22	\$100,964.01
2009	December 16, 2013	\$86,374.28	\$47,644.11	\$144,144.95
<b>Total Owed as of November 1, 2023: \$1,174,240.02</b>				

11. The assessments identified in paragraph 10 above were made in accordance with the law.

12. The Internal Revenue Service gave notice of each assessment described in paragraph 10 above to Riezinger-Von Reitz and made demand for payment on or about the date of each assessment.

13. Despite notice and demand for payment, Riezinger-Von Reitz neglected, failed, and refused to pay the outstanding income tax liabilities described in paragraph 10 above, and, therefore, remains indebted to the United States for the unpaid balance plus statutory additions and interest that have and will continue to accrue thereon.

14. By virtue of the Tax Court Decision entered against her, Riezinger-Von Reitz is barred, under the doctrine of *res judicata*, from challenging her income tax liabilities for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009.

15. By reason of the foregoing Riezinger-Von Reitz is liable to the United States in the amount of \$1,174,240.02 plus statutory additions, including interest, that have and will continue to accrue from November 1, 2023 according to law.


WHEREFORE, the United States requests entry of judgment on Count I of this Complaint in its favor as follows:

(a) That the Court enter judgment in favor of the United States and against Riezinger-Von Reitz in the amount of \$1,174,240.02, plus statutory interest and additions that have and will continue to accrue from November 1, 2023 according to law; and

(b) That the Court award to the United States its costs incurred herein with such other and further relief as the Court deems just and proper.

DATED: November 13, 2023

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